

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION**

In re:	)	Chapter 7
THOMAS PATRICK ZALUSKY and,	)	Case No. 09-25324
JOAN MARIE ZALUSKY,	)	Hon. Bruce W. Black (Joliet)
Debtors.	)	

**First and Final Application for Allowance and Payment  
of Compensation of Lois West and the Accounting  
Firm of Popowceer Katten, Ltd., as Accountants for Trustee**

Lois West and the accounting firm of Popowceer Katten, Ltd. ("West"), accountants of the Chapter 7 trustee of the bankruptcy estate ("Estate") of Thomas Patrick Zalusky and Joan Marie Zalusky ("Debtors"), pursuant to § 330 of Title 11, United States Code ("Code"), requests this Court to enter an order for the allowance and payment of \$967.50 as compensation for professional services rendered from June 8, 2011 through June 9, 2011. In support thereof, West respectfully states as follows:

**Introduction**

1. On July 13, 2009 ("Petition Date"), the Debtors filed a voluntary petition for relief under Chapter 7 of the Code.
2. Deborah K. Ebner ("Trustee") is the duly appointed, qualified and acting chapter 7 trustee in this case.

**Retention of West**

3. On June 17, 2011, this Court authorized the Trustee to employ West as her accountants in this case. A copy of the retention order is attached hereto as **Exhibit A**.

**Prior Compensation Received**

4. This is the first and final application for compensation that West will file in this case.

### **Services Rendered by West**

5. Preparation of Estate Tax Returns: The services rendered by West have been in connection with the preparation of the Estate's tax returns for the final year ending May 31, 2011. In connection with the tax returns filed with the Internal Revenue Service ("IRS") and the Illinois Department of Revenue ("IDOR"), West prepared working papers and prepared all returns and supporting schedules. In addition, West prepared letters to the IRS and IDOR requesting an expedited audit in accordance with Section 505(b) of the Code.

6. In connection with the foregoing services, West requests allowance and payment of final compensation in the amount of \$967.50 for 4.3 hours of services rendered. An itemized description of the services rendered to Trustee by West is set forth on the invoice attached hereto as **Exhibit B**.

7. All of the services performed by West were required for proper representation of the Trustee in this case, were authorized by this Court and were performed by West at the request and direction of the Trustee.

### **Payment of Compensation**

8. West has not entered into any agreement or understanding of any kind, express or implied, with any other entity to share any compensation received or to be received by West for services rendered to the Trustee in connection with this case.

9. West has not previously received payment of any compensation for services rendered in connection with this case.

10. The proposed source for payment of the compensation requested in this Application is the Estate funds in the Trustee's possession, collected during the administration of this case.

**Trustee's Approval**

11. West certifies that the Trustee has received, reviewed and approved this Application.

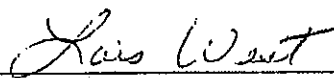
**WHEREFORE**, Lois West and the accounting firm of Popowcer Katten, Ltd., accountants of the Estate of Thomas Patrick Zalusky and Joan Marie Zalusky, requests the entry of an order providing the following:

- A. Allowing to West final compensation in the amount of \$967.50 for actual and necessary professional services rendered to the Trustee from June 8, 2011 through June 9, 2011.
- B. For such other and further relief as this Court deems appropriate.

Dated: June 21, 2011

Popowcer Katten, Ltd.

By:

  
Lois West, C.P.A.  
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